

GUYANA

No. 25 of 1979

ORDER

Made Under

THE CONSUMPTION TAX ACT

(Cap. 80:02)

**IN EXERCISE OF THE POWERS CONFERRED UPON THE MINISTER
BY SECTION 4 OF THE CONSUMPTION TAX ACT, I HEREBY
ORDER AS FOLLOWS:—**

1. This Order, which amends the Consumption Tax Order*, ^{Citation.}
may be cited as the Consumption Tax (Amendment) Order 1979.

2. The Principal Order is hereby amended in the following ^{Amendment}
respects — ^{of the}
^{Principal}
^{Order.}

- (a) by the deletion from clause 3(1) thereof of the words
“and Statistical Classification Numbers”; and
- (b) by the deletion of the Schedule thereto and the sub-
stitution of the following schedule therefor —

SCHEDULE

*Cap. 80:02 Subsidiary Legislation.

SCHEDULE.

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex. 02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:			
Ex. 02.06.1	Beef, salted or in brine	2%		
04.04	Cheese and curd	12%		
Ex. 07.01	Vegetables, fresh or chilled:			
07.01.1	Potatoes	30%		
07.01.31	Garlic	5%		
07.01.32	Onions	20%		
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	20%		
Ex. 07.05	Dried leguminous vegetables, shelled, whether or not skinned or split :			
07.05.4	Split peas	5%		
09.02	Tea	20%		
Ex. 11.01	Cereal flours :			
11.01.11	Of wheat	\$1.88¢ per 100 kg		
11.01.2	Of maize	16%		
11.01.9	Other	8%		
Ex. 11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06 :			
11.04.99	Other	5%		
Ex. 12.01	Oil seeds and oleaginous fruit, whole or broken :			
12.01.112	Ground-nuts (peanuts) shelled, not for extracting oil	7%		
12.01.122	Ground-nuts (peanuts) unshelled, not for extracting oil	7%		
15.04	Fats and oils, of fish and marine mammals, whether or not refined :			
15.04.1	Fish liver oil	5%		
15.04.2	Other fish oils and fats	5%		
15.04.3	Oils and fats of marine mammals	5%		

Tariff Heading Number	Description of Goods	Rate of Tax		
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	5%		
Ex.15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:			
15.07.13	Ground-nut (peanut) oil, "soft", crude	5%		
15.07.17	Sesame oil, "soft", crude	5%		
15.07.27	Corn (maize) oil, crude	5%		
15.07.29	Other, crude	5%		
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified	5%		
Ex.15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:			
Ex.15.12.1	Vegetable oils and fats:			
15.12.11	Hydrogenated oils	5%		
Ex.15.12.2	Fish oils and fats:			
15.12.21	Hydrogenated oils	5%		
15.12.91	Other Hydrogenated oils	5%		
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured	5%		
15.16	Vegetable waxes, whether or not coloured	5%		
Ex.16.01	Sausages and the like, of meat, meat offal or animal blood:			
16.01.1	Sausages, canned	10%		
Ex.16.02	Other prepared or preserved meat or meat offal:			
16.02.12	Ham, in airtight containers	10%		
16.02.13	Bacon, in airtight containers	10%		
16.02.19	Other, in airtight containers	10%		
Ex.16.03	Meat extracts and meat juices; fish extracts			
16.03.1	Meat extracts and meat juices	10%		
Ex.17.01	Beet sugar and cane sugar, in solid form:			

Tariff Heading Number	Description of Goods	Rate of Tax		
17.01.1	Icing sugar :	25%		
Ex.17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel :			
17.02.91	Flavoured or coloured sugars	15%		
Ex.17.03	Molasses :			
17.03.21	Flavoured or coloured, edible	15%		
17.04	Sugar confectionery, not containing cocoa :			
17.04.1	Chewing gum	30%		
17.04.9	Other	30%		
18.06	Chocolate and other food preparations containing cocoa :			
18.06.1	Confectionery	30%		
18.06.2	Cocoa powder, sweetened	30%		
18.06.9	Other	30%		
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	5%		
Ex.20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid :			
20.02.1	Tomatoes	10%		
20.02.9	Other, except tomato juice of a dry weight content exceeding 7%	10%		
Ex.20.03	Fruit preserved by freezing, containing added sugar :			
20.03.1	In airtight containers	10%		
Ex.20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar :			
20.05.11	Jams, marmalades and jellies of citrus fruit	10%		
20.05.91	Jams, marmalades and jellies of other fruits	10%		
Ex.20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit :			
20.06.1	Ground-nuts (peanuts), roasted (including salted)	2½%		
Ex.20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit :			

Tariff Heading Number	Description of Goods	Rate of Tax		
20.07.11	Orange juice, concentrated	10%		
20.07.12	Orange juice, not concentrated	10%		
20.07.13	Grapefruit juice, concentrated	10%		
20.07.14	Grapefruit juice, not concentrated	10%		
20.07.15	Lime juice, concentrated	10%		
20.07.16	Lime juice, not concentrated	10%		
20.07.19	Other juices of citrus fruits	10%		
20.07.2	Pineapple juice	10%		
20.07.3	Other fruit juices	10%		
20.07.4	Tomato juice	20%		
20.07.5	Other vegetable juices	20%		
20.07.61	Grapefruit and orange juice	10%		
20.07.62	Pineapple based juices	10%		
20.07.69	Other mixtures of juices :			
	A. Fruit juices	10%		
	B. Vegetable juices	20%		
21.03	Mustard flour and prepared mustard	10%		
Ex.21.04	Sauces, mixed condiments and mixed seasonings :			
Ex.21.04.1	Tomato Ketchup	10%		
21.04.9	Other	25%		
Ex.21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations :			
21.05.11	Of meat, liquid	20%		
21.05.121	Of fish, crustaceans and molluscs, in airtight containers	20%		
21.05.19	Other	20%		
Ex.21.07	Food preparations not elsewhere specified or included			
21.07.2	Flavoured or coloured sugar syrups	15%		
21.07.31	Canned corn (maize)	20%		
21.07.4	Peanut butter	2½%		
21.07.99	Other	10%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.22.01	Waters, including spa waters and aerated waters; ice and snow:			
22.01.1	Aerated waters (not flavoured)	2¢ per bottle		
Ex.22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07:			
22.02.1	Aerated beverages	2¢ per bottle		
22.02.91	Malta	8¢ per litre		
Ex.22.02.99	Other (excluding beverages ready for consumption, with a basis of milk)	2¢ per bottle		
Ex.22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:			
22.09.11	Whisky, in bottle of a strength not exceeding 80% proof spirit:			
22.09.111	Blended whisky	\$19.77 per p. gal.		
22.09.119	Other	\$19.77 per p. gal.		
22.09.19	Other whisky	\$19.77 per p. gal.		
22.09.21	Brandy, in bottle of a strength not exceeding 80% proof spirit:			
22.09.211	Blended brandy	\$19.77 per p. gal.		
22.09.219	Other	\$19.77 per p. gal.		
22.09.29	Other brandy	\$19.77 per p. gal.		
22.09.31	Rum, in bottle of a strength not exceeding 80% proof spirit	\$10.18 per p. gal.		
22.09.39	Other rum	\$10.18 per p. gal.		
22.09.41	Gin, in bottle of a strength not exceeding 80% proof spirit	\$10.18 per p. gal.		

Tariff Heading Number	Description of Goods	Rate of Tax
22.09.49	Other gin	\$10.18 per p. gal.
22.09.5	Vodka	\$10.18 per p. gal.
22.09.99	Other	\$6.18 per p. gal.
Ex.24.02	Manufactured tobacco; tobacco extracts and essences:	
Ex.24.02.2	Cigarettes (other than cigarettes which the Comptroller is satisfied are made wholly from tobacco grown locally and sold at a retail price of not more than 14¢ per packet of ten)	\$20.79 per kg.
Ex.25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:	
25.01.1	Table salt in retail packages of not more than 2.5kg	15%
25.08	Chalk	17%
Ex.25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:	
25.23.1	Portland cement	\$2.65 per tonne
25.23.91	Hydraulic cement	\$2.65 per tonne
25.23.99	Other cement	\$2.65 per tonne
Ex.27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:	
27.10.2	Lubricating oils	5.5% per litre
27.10.32	Aviation spirit of 100 octane and over	132%
27.10.34	Aviation spirit under 100 octane	132%
27.10.36	Gasolene	132%
27.10.38	Other motor spirit	132%
27.10.4	Kerosene and other medium oils and preparations:	
27.10.42	Kerosene type jet fuel	1.4¢ per litre

Tariff Heading Number	Description of Goods	Rate of Tax		
27.10.46	Vapourising oil or white spirit	1.4 ⁶ per litre		
27.10.5	Gas Oils: (Distillate fuel oils):			
27.10.52	Diesel oil	5%		
27.10.59	Other	5.5 ⁶ per 100 litre		
27.10.6	Fuel oils, not elsewhere specified			
27.10.62	Bunker "C" grade fuel oil	5.5 ⁶ per 100 litre		
27.10.69	Other fuel oils (residual)	5.5 ⁶ per 100 litre		
27.10.9	Other:			
27.10.91	Lubricating greases	6.6 ⁶ per kg		
27.10.991	Hydraulic brake fluid	10%		
27.10.999	Other	10%		
Ex.27.11	Petroleum gases and other gaseous hydrocarbons:			
27.11.1	Liquefied butane and propane	10%		
27.12	Petroleum jelly	20%		
27.13	Paraffin wax, micro-crystalline wax, slack wax, osokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	20%		
Ex.27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:			
27.14.1	Petroleum coke	10%		
27.14.2	Petroleum asphalt	10%		
Ex.27.14.9	Other:			
27.14.91	Road oils (petroleum residual products) e.g. coles, tenolas, medium, light and heavy road oils	10%		
27.16	Bituminous mixtures based on natural asphalt, on natural bitumin, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):			
27.16.1	Cut-backs	10%		
27.16.9	Other	10%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.29.00.83	Other organo-inorganic compounds :			
29.00.871	Tetraethyl lead	20%		
Ex.30.03	Medicaments (including veterinary medicaments) :			
30.03.81	Vitamin preparations	10%		
30.03.91	Acetyl-salicylic acid (aspirin), phenacetin and similar pain relieving drugs	8%		
30.03.92	Local and general anaesthetics including Novocain, Eucain and similar preparations	8%		
30.03.93	Salves and ointments, proprietary	8%		
30.03.94	Eye-washes and lotions, gargles and personal antiseptics, proprietary	8%		
30.03.95	Tonics, blood purifiers and nerve foods	8%		
30.03.96	Cathartics	8%		
30.03.97	Cough and cold preparations (except salves and ointments)	8%		
30.03.98	Medicinal spirits and tinctures	8%		
30.03.99	Other (including sulphha drugs)	8%		
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter	8%		
30.05	Other pharmaceutical goods:			
30.05.1	Dental amalgams	15%		
30.05.9	Other	10%		
Ex.31.02	Mineral or chemical fertilisers, nitrogenous :			
31.02.1	Ammonium sulphate	2½%		
31.02.2	Ammonium nitrate	2½%		
31.02.3	Urea	2½%		
31.02.9	Other	2½%		
31.03	Mineral or chemical fertilisers, phosphatic:			
31.03.1	Basic slag	2½%		
31.03.2	Superphosphates	2½%		

Tariff Heading Number	Description of Goods	Rate of Tax		
31.05.9	Other	2½%		
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10kg	2½%		
32.07	Other colouring matter; inorganic products of a kind used as luminophores	12%		
Ex.32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter:			
32.09.4	Water - thinned paints (emulsion paints or dispersion paints)	2%		
32.09.5	Enamels	2%		
Ex.32.09.7	Other paints	2%		
Ex.32.13	Writing ink, printing ink and other inks:			
32.13.1	Printing ink	10%		
Ex.33.01	Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils:			
33.01.91	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	5%		
33.01.92	Terpenic by-products of the deterpenation of essential oils	5%		
33.44	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	5%		
Ex.33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:			
33.06.1	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	11%		
33.06.3	Shampoo, tooth-paste and tooth-powder (including dental powder and dental soap):			
33.06.31	Shampoo	7%		
33.06.32	Tooth-paste	7%		

Tariff Heading Number	Description of Goods	Rate of Tax		
33.06.32	Other	7%		
Ex.33.06.4	Perfumes	15%		
33.06.5	Cosmetics and other products for the care of the skin	20%		
33.06.6	Manicure preparations	20%		
33.06.7	Products for the care of the hair (excluding shampoo)	20%		
33.06.9	Other	20%		
Ex.34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:			
34.01.2	Toilet soap:			
34.01.21	Cakes or tablets	15%		
34.01.22	Liquid or semi-solid	10%		
34.01.3	Medicated soap	4%		
34.01.91	Soft soap and resin soap	4%		
34.02	Organic surface-active agents; surface-active preparations and washing-preparations, whether or not containing soap:			
34.02.1	Cleansing preparations containing soap	3%		
34.02.2	Cleansing preparations without soap	6%		
34.02.9	Other:			
	A. Bleach	5%		
	B. Other	3%		
Ex.34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:			
34.05.1	Polishes and creams for footwear	18%		
34.05.2	Polishes and creams for furniture or floors	18%		
34.05.91	Metal polishes	6%		
34.05.99	Other:			
	A. Waxes	18%		
	B. Other polishes	18%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.34.06	Candles, tapers, night-lights and the like:			
34.06.12	Candles of other materials (except tallow)	10%		
Ex.35.01	Casein, caseinates and other casein derivatives; casein glues:			
	Casein glues	5%		
35.02	Albumins, albuminates and other albumin derivatives	5%		
Ex.35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:			
35.03.1	Glues	5%		
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1kg	5%		
Ex.36.02	Prepared explosives, other than propellant powders:			
36.02.9	Other	25%		
37.02	Film in rolls, sensitised, unexposed, perforated or not:			
37.02.1	Cinematograph film	15%		
37.02.9	Other	15%		
Ex.37.04	Sensitised plates and film, exposed but not developed, negative or positive:			
37.04.9	Other	15%		
37.08	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography	15%		
Ex.38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packages for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, flypapers):			
Ex.38.11.193	Mosquito coils	15%		
38.11.199	Other	15%		
Ex.38.11.993	Mosquito coils	15%		
38.11.999	Other	15%		
Ex.38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:			

Tariff Heading Number	Description of Goods	Rate of Tax		
38.12.91	Prepared dressings and glazings	5%		
Ex.38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:			
38.14.1	Blending agents and similar anti-knock compounds	20%		
Ex.39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):			
Ex.39.01.1	Polyurethane foam, foam plastic	10%		
Ex.39.01.2	Foam plastic, polyurethane foam	10%		
Ex.39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):			
Ex.39.02.1	Foam plastic	10%		
Ex.39.02.2	Foam plastic	10%		
Ex.39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:			
Ex.39.03.1	Foam plastic	10%		
Ex.39.03.2	Foam plastic	10%		
Ex.39.04	Hardened proteins (for example, hardened casein and hardened gelatin):			
Ex.39.04.1	Foam plastic	10%		
Ex.39.04.2	Foam plastic	10%		
Ex.39.05	Natural resins modified by fusion (sun gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):			
Ex.39.05.1	Foam plastic	10%		
Ex.39.05.2	Foam plastic	10%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linocyn:			
Ex.39.06.1	Foam plastic	10%		
Ex.39.06.2	Foam plastic	10%		
Ex.39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 :			
39.07.2	Articles for the conveyance or packing of goods, including containers without handles, usable also as disposable drinking cups; stoppers, lids, caps and other closures:			
39.07.21	Bags	5%		
39.07.22	Other	5%		
39.07.3	Ornamental articles and objects of personal adornment:			
	A. Ornamental articles	5%		
	B. Objects of personal adornment	25%		
39.07.4	Sanitary or toilet articles	10%		
39.07.5	Office or school supplies	5%		
39.07.7	Articles of apparel and clothing accessories	17%		
39.07.8	Roller blinds, venetian blinds and similar articles, and parts thereof	5%		
39.07.91	Cups	6%		
39.07.92	Other table and kitchen utensils	6%		
39.07.93	Household articles	9%		
39.07.993	Travel goods, handbags, wallets and purses of moulded plastic	10%		
40.05	Plates, sheets, and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) in any form, of a kind known as masterbatch	20%		

Tariff Heading Number	Description of Goods	Rate of Tax		
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)	20%		
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	20%		
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber	20%		
40.09	Piping and tubing, of unhardened vulcanised rubber	20%		
Ex. 40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:			
40.11.1	New pneumatic tyres and inner tubes, for bicycles:			
40.11.11	Tyres	15%		
40.11.12	Tubes	10%		
40.11.2	Other new pneumatic tyres:			
40.11.21	For motor cars	15%		
40.11.22	For buses and lorries	10%		
40.11.24	For motor cycles (including autocycles and tricars)	10%		
40.11.292	For trailers and vans	10%		
40.11.299	Other	10%		
40.11.4	Inner tubes:			
40.11.41	For motor cars	20%		
40.11.42	For buses and lorries	10%		
40.11.44	For motor cycles (including autocycles and tricars)	15%		
40.11.49	Other:			
40.11.5	For trailers and vans	10%		
40.11.5	Used tyres:			
Ex. 40.11.59	Other (other than regrooved)	15%		
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	10%		
Ex. 40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:			

Tariff Heading Number	Description of Goods	Rate of Tax		
40.13.2	Articles of apparel	10%		
40.13.9	Other	10%		
40.14	Other articles of unhardened vulcanised rubber	5%		
40.16	Articles of hardened rubber (ebonite and vulcanite)	5%		
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	25%		
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:			
42.02.1	Handbags	13%		
42.02.2	Travel goods and toilet-cases	13%		
42.02.3	Satchels and brief-cases	13%		
42.02.9	Other	13%		
42.03	Articles of apparel and clothing accessories, of leather or of composition leather:			
42.03.1	Gloves	10%		
42.03.2	Other articles of apparel	10%		
42.03.9	Other	10%		
Ex.42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes:			
42.04.1	Transmission, conveyor or elevator belts or belting and other articles of leather for use in machinery	3%		
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders	10%		
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:			
44.15.1	Plywood consisting solely of sheets of wood	27%		
44.15.2	Blockboard, laminboard, battenboard and similar laminated wood products	27%		
44.15.9	Other	27%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood: Cases for cutlery, for drawing instruments or for violins, and similar receptacles	10%		
Ex.44.28	Other articles of wood:			
44.28.91	Travel goods	10%		
Ex.46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screws; straw envelopes for bottles:			
46.02.9	Other:			
46.02.91	Matting and mats	7%		
46.02.99	Other	7%		
Ex.46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah:			
46.03.1	Handbags	13%		
46.03.91	Purses and wallets	13%		
46.03.92	Travel goods	13%		
Ex.48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets:			
48.01.1	Newsprint	3%		
48.01.2	Printing paper and writing paper:			
48.01.21	Hand-made	15%		
48.01.29	Other (uncoated)	15%		
48.01.7	Cigarette paper	10%		
48.01.921	Blotting paper and filter paper	10%		
Ex.48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets:			

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex. 48.07.1	Printing and writing paper, ruled lined or squared, but not otherwise printed	10%		
Ex. 48.07.3	Paper and paperboard, bituminised or asphalted, including reinforced or coated with graphite in imitation of slate	5%		
Ex. 48.07.9	Paperboard, ruled lined or squared, but not otherwise printed	10%		
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	10%		
48.11	Wallpaper and lincrusta; window transparencies of paper	10%		
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	5%		
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery:			
48.14.1	Writing blocks	3%		
48.14.2	Envelopes	3%		
48.14.9	Other	3%		
48.15	Other paper and paperboard, cut to size or shape:			
48.15.1	Toilet paper	5%		
48.15.2	Gummed or adhesive paper in strips or rolls	5%		
48.15.3	Writing paper in boxes, packets and the like	5%		
48.15.4	Paper in rolls for calculating machines and computers	5%		
48.15.9	Other	5%		
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:			
48.16.1	Boxes, bags and other packing containers:			
48.16.11	Paper bags	10%		
48.16.12	Cardboard boxes	8%		
48.16.19	Other	8%		
48.16.9	Other	5%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:			
48.18.9	Other	12%		
48.19	Paper or paperboard labels, whether or not printed or gummed	20%		
Ex.48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:			
48.21.1	Sanitary napkins (pads) and tampons	10%		
48.21.2	Baby napkins	5%		
48.21.3	Cards for punched-card machines, whether or not in strips	5%		
48.21.4	Trays, dishes, plates, cups and the like	5%		
48.21.5	Handkerchiefs, tissues and paper linen; paper under garments	5%		
48.21.6	Drinking straws	5%		
48.21.99	Other	5%		
Ex.49.11	Other printed matter, including printed pictures and photographs:			
49.11.92	Printed pictures	15%		
49.11.99	Other	15%		
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	5%		
Ex.50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk:			
50.07.9	Other	5%		
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale	3%		
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	3%		
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	3%		
55.05	Cotton yarn, not put up for retail sale	2%		
55.06	Cotton yarn, put up for retail sale	2%		

Tariff Heading Number	Description of Goods	Rate of Tax:		
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	10%		
Ex.57.07	Yarn of other vegetable textile fibres; paper yarn:			
57.07.9	Other	10%		
58.01	Carpets, carpeting and rugs, knotted (made up or not):			
58.01.1	Of wool or fine animal hair	10%		
58.01.9	Other	10%		
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):			
58.02.1	"Kelem" "Schumacks" and "Karamanie" rugs and the like	7%		
58.02.9	Other:			
58.02.91	Of wool or fine animal hair	7%		
58.02.92	Of man-made textile materials	7%		
58.02.93	Of other textile materials:			
58.02.931	Coconut mats and matting	14%		
58.02.932	Of other vegetable materials	14%		
58.02.939	Other	7%		
59.01	Wadding and articles of wadding; textile flock and dust and mill neps:			
59.01.1	Articles of wadding:			
59.01.11	Sanitary napkins (pads) and tampons	25%		
59.01.12	Rolls of wadding for cigarette filter tips	25%		
59.01.19	Other	25%		
59.01.9	Other	25%		
59.02	Felt and articles of felt, whether or not impregnated or coated:			
59.02.1	Floor coverings	3%		
59.02.2	Other articles	3%		
59.02.9	Other	3%		
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:			

Tariff Heading Number	Description of Goods	Rate of Tax		
59.03.1	Articles	25%		
59.03.9	Other	25%		
Ex.59.04	Twine, cordage, ropee and cables, plaited or not:			
59.04.1	Twine and cordage:			
59.04.11	Of cotton	3%		
59.04.2	Ropes and cables:			
59.04.21	Of hemp	3%		
59.04.22	Of jute	3%		
59.04.23	Of man-made fibres	3%		
59.04.29	Other	3%		
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:			
59.05.1	Fishing nets	13%		
59.05.9	Other	13%		
59.06	Other articles made from yarn, twine, cordage, rope or cablee, other than textile fabrics and articles made from such fabrics	15%		
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses	15%		
Ex.59.08	Textile fabrice impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:			
59.08.1	Imitation leather and leather cloth (of plastic and textile materials)	15%		
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floorcoverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not :			
59.10.1	Linoleum	6%		
59.10.9	Other	3%		
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	15%		
59.12	Textile fabrice otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like	15%		

Tariff Heading Number	Description of Goods	Rate of Tax		
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	10%		
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	15%		
Ex.59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:			
59.15.9	Other	25%		
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	3%		
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	3%		
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	10%		
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:			
60.03.1	Stockings:			
60.03.11	Of man-made fibres	20%		
60.03.191	Of cotton	20%		
60.03.192	Of silk	25%		
60.03.193	Of wool	20%		
60.03.199	Of other materials	30%		
60.03.9	Other:			
60.03.91	Of wool	20%		
60.03.92	Of cotton	20%		
60.03.93	Of man-made fibres	20%		
60.03.991	Of silk	25%		
60.03.999	Of other materials	30%		
60.04	Under garments, knitted or crocheted, not elastic nor rubberised:			
60.04.1	Panty-hose of wool or fine animal hair	20%		
60.04.2	Panty-hose of synthetic fibres	20%		

Tariff Heading Number	Description of Goods	Rate of Tax		
60.04.3	Shirts for women, girls and infants:			
60.04.31	Of wool	20%		
60.04.32	Of cotton	20%		
60.04.33	Of synthetic fibres	20%		
60.04.34	Of regenerated fibres	20%		
60.04.39	Other	20%		
60.04.4	Pyjamas and other nightwear, for women, girls and infants:			
60.04.41	Of wool	10%		
60.04.42	Of cotton	10%		
60.04.43	Of synthetic fibres	10%		
60.04.44	Of regenerated fibres	10%		
60.04.49	Other	10%		
60.04.5	Other undergarments for women, girls and infants:			
60.04.51	Of wool	10%		
60.04.52	Of cotton	10%		
60.04.53	Of synthetic fibres	10%		
60.04.54	Of regenerated fibres	10%		
60.04.59	Other	10%		
60.04.6	Shirts for men and boys:			
60.04.61	Of wool	20%		
60.04.62	Of cotton	20%		
60.04.63	Of synthetic fibres	20%		
60.04.64	Of regenerated fibres	20%		
60.04.69	Other	20%		
60.04.7	Pyjamas and other nightwear, for men and boys:			
60.04.71	Of wool	10%		
60.04.72	Of cotton	10%		
60.04.73	Of synthetic fibres	10%		
60.04.74	Of regenerated fibres	10%		
60.04.79	Other	10%		

Tariff Heading Number	Description of Goods	Rate of Tax		
60.04.8	Under vests and sports vests, for men and boys :			
60.04.81	Of wool	10%		
60.04.82	Of cotton	10%		
60.04.83	Of synthetic fibres	10%		
60.04.84	Of regenerated fibres	10%		
60.04.89	Other	10%		
60.04.9	Other under garments for men and boys :			
60.04.91	Of wool	10%		
60.04.92	Of cotton	10%		
60.04.93	Of synthetic fibres	10%		
60.04.94	Of regenerated fibres	10%		
60.04.99	Other	10%		
Ex.60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :			
60.05.1	Jerseys, pullovers and the like :			
60.05.11	Of wool or fine animal hair	20%		
60.05.12	Of cotton	20%		
60.05.13	Of synthetic fibres	20%		
60.05.14	Of regenerated fibres	20%		
60.05.19	Other	20%		
60.05.2	Dresses, skirts, suits and costumes, for women, girls and infants :			
60.05.21	Of wool or fine animal hair	20%		
60.05.22	Of cotton	20%		
60.05.23	Of synthetic fibres	20%		
60.05.24	Of regenerated fibres	20%		
60.05.29	Other	20%		
60.05.3	Other outer garments :			
60.05.31	Of wool or fine animal hair	20%		
60.05.32	Of cotton	20%		
60.05.33	Of synthetic fibres	20%		
60.05.34	Of regenerated fibres	20%		

Tariff Heading Number	Description of Goods	Rate of Tax		
60.05.39	Other	20%		
60.05.9	Other articles:			
60.05.91	Minor articles of apparel (e.g. shawls, scarves, mufflers, ties, etc.)	10%		
Ex.60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):			
60.06.2	Articles:			
60.06.21	Elastic knee-caps, stockings, anklets, leggings and similar articles of a kind used for the alleviation or cure of physical ailments or defects	10%		
60.06.22	Elastic clothing	20%		
60.06.23	Rubberised clothing	20%		
61.01	Men's and boys' outer garments:			
61.01.1	Overcoats and other coats:			
61.01.11	Of fabrics of heading No. 59.08, 59.11 or 59.12	15%		
61.01.12	Of wool or fine animal hair	15%		
61.01.19	Other	15%		
61.01.2	Suits:			
61.01.21	Of wool or fine animal hair	15%		
61.01.22	Of cotton	15%		
61.01.23	Of man-made fibres	15%		
61.01.29	Other	15%		
61.01.3	Trousers, breeches and the like:			
61.01.31	Of wool or fine animal hair	15%		
61.01.32	Of cotton	15%		
61.01.33	Of man-made fibres	15%		
61.01.39	Other	15%		
61.01.4	Jackets, blazers and the like:			
61.01.41	Of wool or fine animal hair	15%		
61.01.42	Of cotton	15%		
61.01.43	Of man-made fibres	15%		

Tariff Heading Number	Description of Goods	Rate of Tax		
61.01.49	Other	13%		
61.01.9	Other:			
61.01.91	Of fabrics of heading No. 59.08, 59.11 or 59.12	13%		
61.01.92	Of wool or fine animal hair	13%		
61.01.93	Of Cotton	13%		
61.01.94	Of man-made fibres	13%		
61.01.99	Other	13%		
61.02	Women's, girls' and infants' outer garments:			
61.02.1	Coats and jackets:			
61.02.11	Of fabrics of heading No. 59.08, 59.11 or 59.12	15%		
61.02.12	Of wool or fine animal hair	15%		
61.02.13	Of cotton	15%		
61.02.14	Of man-made fibres	15%		
61.02.19	Other	15%		
61.02.2	Suits and costumes:			
61.02.21	Of wool or fine animal hair	15%		
61.02.22	Of cotton	15%		
61.02.23	Of man-made fibres	15%		
61.02.29	Other	15%		
61.02.3	Dresses:			
61.02.31	Of wool or fine animal hair	15%		
61.02.32	Of cotton	15%		
61.02.33	Of man-made fibres	15%		
61.02.39	Other	15%		
61.02.4	Skirts:			
61.02.41	Of wool or fine animal hair	15%		
61.02.42	Of cotton	15%		
61.02.43	Of man-made fibres	15%		
61.02.49	Other	15%		
61.02.5	Blouses:			
61.02.51	Of cotton	15%		

Tariff Heading Number	Description of Goods	Rate of Tax		
61.02.52	Of man-made fibres	15%		
61.02.59	Other	15%		
61.02.9	Other:			
61.02.91	Of fabrics of heading No. 59.08, 59.11 or 59.12	15%		
61.02.92	Of wool or fine animal hair	15%		
61.02.93	Of cotton	15%		
61.02.94	Of man-made fibres	15%		
61.02.99	Other	15%		
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs:			
61.03.1	Shirts:			
61.03.11	Of cotton	16%		
61.03.12	Of synthetic fibres	16%		
61.03.19	Other	16%		
61.03.2	Pyjamas and other nightwear:			
61.03.21	Of cotton	16%		
61.03.22	Of synthetic fibres	16%		
61.03.29	Other	16%		
61.03.9	Other:			
61.03.91	Of cotton	16%		
61.03.92	Of synthetic fibres	16%		
61.03.99	Other	16%		
61.04	Women's, girls' and infants' under garments:			
61.04.1	Shirts:			
61.04.11	Of cotton	15%		
61.04.12	Of synthetic fibres	15%		
61.04.19	Other	15%		
61.04.2	Pyjamas and other nightwear:			
61.04.21	Of cotton	15%		
61.04.22	Of synthetic fibres	15%		
61.04.29	Other	15%		

Tariff Heading Number	Description of Goods	Rate of Tax		
61.04.9	Other:			
61.04.91	Of cotton	15%		
61.04.92	Of synthetic fibres	15%		
61.04.99	Other	15%		
61.05	Handkerchiefs	10%		
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	10%		
61.07	Tie, bow ties and cravats	10%		
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:			
61.09.1	Brassieres	20%		
61.09.2	Corsets and girdles	20%		
61.09.9	Other	20%		
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:			
61.10.1	Gloves, mittens and mitts	20%		
61.10.2	Stockings:			
61.10.21	Of cotton	20%		
61.10.22	Of man-made fibres	20%		
61.10.291	Of silk	25%		
61.10.299	Other:			
	A. Of wool	20%		
	B. Of other materials	30%		
61.10.9	Other:			
61.10.91	Of cotton	20%		
61.10.92	Of man-made fibres	20%		
61.10.991	Of silk	25%		
61.10.999	Other:			
	A. Of wool	20%		
	B. Of other materials	30%		

Tariff Heading Number	Description of Goods	Rate of Tax		
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	10%		
Ex.62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:			
62.02.111	Bed sheets and pillow cases	15%		
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods:			
62.04.1	Of cotton	2%		
62.04.9	Other	2%		
Ex.63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:			
63.01.9	Other	10%		
Ex.64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal:			
64.05.1	Soles and heels for boots and shoes, of rubber	5%		
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	10%		
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	20%		
Ex.65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed:			
65.05.9	Other	20%		
65.06	Other headgear, whether or not lined or trimmed	20%		
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	10%		
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	10%		
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	10%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes):			
67.01.1	Articles	10%		
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets):			
67.04.1	Hair pads and curls	10%		
67.04.9	Other	10%		
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	4%		
Ex.68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:			
68.13.9	Other	4%		
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	4%		
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	4%		
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	4%		
Ex.69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous sarths (for example, Kiessguhr, tripolite or diatomite):			
69.01.1	Bricks	8%		
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cups, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	15%		

Tariff Heading Number	Description of Goods	Rate of Tax		
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments	10%		
69.07	Unglazed setts, flags and paving, hearth and wall tiles:			
69.07.1	Tiles	10%		
69.07.9	Other	10%		
69.08	Glazed setts, flags and paving, hearth and wall tiles:			
69.08.1	Tiles	10%		
69.08.9	Other	10%		
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	18%		
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures:			
69.10.1	Sinks	5%		
69.10.2	Wash basins	5%		
69.10.3	Bidets	5%		
69.10.4	Urinals	5%		
69.10.5	Baths	5%		
69.10.6	Cisterns (tanks)	5%		
69.10.7	Water closet pans (lavatory bowls)	5%		
69.10.8	Lavatory sets	5%		
69.10.9	Other	5%		
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	12%		
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	8%		
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	10%		
69.14	Other articles	20%		

Tariff Heading Number	Description of Goods	Rate of Tax		
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	15%		
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	15%		
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport):			
71.01.1	Worked, but not set	20%		
71.01.9	Other	20%		
Ex.71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):			
71.02.2	Other diamonds:			
71.02.21	Rough, unsorted	20%		
71.02.22	Sorted, rough or simply sawn, cleaved or bruted	20%		
71.02.29	Other	20%		
71.02.9	Other	20%		
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):			
71.03.1	Unworked	20%		
71.03.2	Cut or otherwise worked	20%		
71.05	Silver, including silver gilt and platinum-plated silver:			
71.05.1	Unwrought	26%		
71.05.2	Semi-manufactured	26%		
71.06	Rolled silver, unworked or semi-manufactured	26%		
Ex.71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:			
71.07.9	Other	25%		
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	25%		
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured:			

Tariff Heading Number	Description of Goods	Rate of Tax		
71.09.1	Unwrought:			
71.09.11	Platinum and platinum alloys	25%		
71.09.12	Other	25%		
71.09.2	Semi-manufactured	25%		
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	25%		
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal :			
71.12.1	Of gold	25%		
71.12.2	Of silver	25%		
71.12.9	Other	25%		
Ex.71.13	Articles of goldsmiths' and silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12 :			
71.13.9	Other	15%		
71.14	Other articles of precious metal or rolled precious metal	15%		
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):			
71.15.1	Jewellery	5%		
71.15.9	Other	15%		
71.16	Imitation jewellery	25%		
73.25	Stranded wires, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	3%		
Ex.73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel:			
73.26.1	Barbed wire	6%		
Ex.73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal of iron or steel:			
73.27.1	Expanded metal	3%		
73.27.91	Galvanised wire netting and wire mesh	10%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.73.27.99	Other, except belts and belting for use in industry	5%		
Ex.73.29	Chains and parts thereof, of iron or steel:			
73.29.9	Other	2½%		
Ex.73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper:			
Ex.73.31.1	Nails	2%		
73.33	Needles for hand sewing (including embroidery), hand carpet needle and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletto, of iron or steel	5%		
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel	5%		
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:			
73.36.1	Cooking apparatus and plate warmers	6%		
73.36.2	Other apparatus	6%		
73.36.3	Parts	6%		
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel:			
73.38.1	Domestic articles and parts thereof	25%		
73.38.2	Sanitary ware for indoor use and parts thereof	5%		
73.38.9	Other	6%		
Ex.73.40	Other articles of iron or steel:			
73.40.91	Travel goods	10%		
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	3%		
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal of copper	5%		

Tariff Heading Number	Description of Goods	Rate of Tax		
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	6%		
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper:			
74.18.1	Domestic articles and parts thereof	10%		
74.18.2	Sanitary ware for indoor use and parts thereof	5%		
Ex.74.19	Other articles of copper:			
74.19.91	Curling pins and curling grips	5%		
Ex.75.06	Other articles of nickel:			
75.06.1	Domestic articles	10%		
Ex.76.08	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections tubes and the like, prepared for use in structures, of aluminium:			
76.08.1	Louvre windows	15%		
Ex.76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables :			
76.12.9	Other	3%		
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium:			
76.15.1	Domestic articles and parts thereof	16%		
76.15.2	Sanitary ware for indoor use and parts thereof	16%		
Ex.76.16	Other articles of aluminium:			
76.16.1	Gause, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	5%		
76.16.2	Expanded metal	5%		
76.16.91	Needles and pins, curling pins and curling grips	5%		
76.16.92	Travel goods	10%		
Ex.80.06	Other articles of tin:			
80.06.1	Domestic articles	10%		

Tariff Heading Number	Description of Goods	Rate of Tax		
80.06.2	Travel goods	10%		
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	10%		
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps	10%		
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated);			
82.04.1	Household tools	10%		
82.04.9	Other	10%		
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits	10%		
82.06	Knives and cutting blades for machines or for mechanical appliances :			
82.06.1	For household appliances and lawn mowers	10%		
82.06.9	Other	10%		
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	10%		
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	10%		
Ex.82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefor:			
Ex.82.09.1	For use in industry:			
82.09.11	Knives	10%		
82.09.12	Knife blades	5%		
82.09.9	Other:			

Tariff Heading Number	Description of Goods	Rate of Tax		
82.09.91	Knives	10%		
82.09.92	Knife blades	5%		
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips) :			
82.11.1	Razor blades and blanks	10%		
82.11.2	Razors	10%		
Ex.82.12	Scissors (including tailors' shears), and blades therefor:			
Ex.82.12.1	For use in agriculture, horticulture or industry:			
82.12.11	Tailors' and dressmakers' shears	5%		
82.12.19	Other:			
82.12.192	For industrial use	5%		
82.12.9	Other	5%		
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):			
Ex.82.13.1	For use in agriculture, horticulture or industry:			
82.13.11	For industrial use	5%		
82.13.9	Other	5%		
82.14	Spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware	10%		
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal	10%		
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	10%		
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	5%		
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	2%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.84.05	Steam or other vapour power units, whether or not incorporating boilers:			
Ex.84.05.1	Complete:			
84.05.11	Steam turbines	3%		
84.05.2	Parts	3%		
Ex.84.06	Internal combustion piston engines:			
84.06.2	For road motor vehicles:			
84.06.21	Complete:			
84.06.211	Gasolene engines	15%		
84.06.212	Diesel and semi-diesel engines	10%		
84.06.22	Parts:			
84.06.221	For gasolene engines	15%		
84.06.222	For diesel and semi-diesel engines	10%		
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:			
84.12.1	Complete	15%		
84.14	Industrial and laboratory furnaces and ovens, non-electric:	6%		
Ex.84.15	Refrigerators and refrigerating equipment (electrical and other):			
84.15.1	Refrigerators, complete, for domestic use:			
84.15.11	Electrical	35%		
84.15.12	Non-electrical:			
84.15.121	With a capacity of not less than 7 cu.ft.	50%		
84.15.122	With a capacity of less than 7 cu.ft.	30%		
84.15.4	Parts:			
84.15.41	For domestic refrigerators, electrical	5%		
84.15.42	For domestic refrigerators, non-electrical	6%		
Ex.84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:			

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.84.17.9	Other:			
84.17.91	For distilling or rectifying	3%		
Ex.84.22	Lifting, handling, loading or unloading machinery, trolleys and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics); not being machinery falling within Heading No. 84.23:			
Ex.84.22.1	Complete:			
84.22.19	Other	3%		
Ex.84.22.2	Parts:			
84.22.29	Other	3%		
Ex.84.25	Harvesting and threshing machinery; straw and fodder presses, hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in bread grain milling industry falling within heading No. 84.29):			
84.25.1	Lawn mowers:			
84.25.11	Complete	5%		
84.25.12	Parts	5%		
84.32	Book-binding machinery, including book-sewing machines:			
84.32.1	Machinery	3%		
84.32.2	Parts	3%		
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed slugs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):			
84.34.1	Machinery, apparatus or accessories, for type-founding or type-setting; machinery for preparing or working printing blocks, plates or cylinders	3%		
84.34.2	Printing type, impressed slugs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes	3%		
84.34.3	Parts	3%		

Tariff Heading Number	Description of Goods	Rate of Tax		
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	3%		
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines :			
84.37.1	Weaving machines (looms)	3%		
84.37.2	Knitting machines	3%		
84.37.9	Other	3%		
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hoalery needles):			
84.38.1	Parts and accessories for the machines of heading No. 84.36	3%		
84.38.2	Auxiliary machinery for use with the machines of heading 84.37	3%		
84.38.9	Other	3%		
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	3%		
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitiva design, repetitive words or overall colour on textiles, leather, wall paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor :			
84.40.1	Ironing machines, drying machines, wringers and mangles for domestic use:			

Tariff Heading Number	Description of Goods	Rate of Tax		
84.40.11	Drying machines, complete	18%		
84.40.12	Ironing machines, wringers and mangles	18%		
84.40.13	Parts	18%		
84.40.2	Clothes-washing machines for domestic use :			
84.40.21	Complete, of a dry linen capacity not exceeding 6 kg	18%		
84.40.22	Complete, of a dry linen capacity exceeding 6 kg	18%		
84.40.23	Parts	18%		
84.40.3	Other clothes-washing machines :			
84.40.31	Complete, of a dry linen capacity not exceeding 6 kg	18%		
84.40.32	Complete, of a dry linen capacity exceeding 6 kg	18%		
84.40.33	Parts	18%		
84.40.9	Other			
84.40.91	Dry-cleaning machines	3%		
84.40.92	Drying machines, industrial	18%		
84.40.93	Other drying machines	18%		
84.40.94	Other machinery and machines	3%		
84.40.95	Parts	3%		
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles :			
84.41.1	Sewing machines, complete	3%		
84.41.9	Other, including parts	3%		
84.43	Convertors, ladles, ingot moulds and casting machines:			
84.43.1	Convertors, ladles, ingot moulds and casting machines	3%		
84.43.2	Parts	3%		
84.44	Rolling mills and rolls therefor :			
84.44.1	Rolling mills	3%		
84.44.2	Rolls and other parts	3%		
84.45	Machine-tools for working metal or carbides, not being machinee falling within heading No. 84.49 or 84.50 :			

Tariff Heading Number	Description of Goods	Rate of Tax		
84.45.1	Metal cutting machine-tools :			
84.45.11	Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools	3%		
84.45.12	Gear-cutting machines	3%		
84.45.13	Lathes	3%		
84.45.14	Reaming or milling machines	3%		
84.45.15	Drilling or boring machines	3%		
84.45.16	Sawing (including friction or abrasive cutting off) machines	3%		
84.45.17	Planing machines	3%		
84.45.18	Tapping or screw-cutting machines	3%		
84.45.19	Other	3%		
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine tools; tool holders for any type of tool or machine-tool for working in the hand:			
84.48.1	Work holders, self-opening dieheads and dividing heads, for machine-tools; tool holders	3%		
84.48.2	Other accessories and parts for use with the machine-tools of heading No. 84.45	3%		
84.48.3	Other accessories and parts for use with the machine-tools of heading No. 84.46 or 84.47	3%		
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:			
84.49.1	Tools	3%		
84.49.2	Parts	3%		
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	3%		
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:			
84.51.1	Typewriters with ordinary characters, electric	15%		
84.51.2	Typewriters with ordinary characters, non-electric	15%		
84.51.9	Other	15%		

Tariff Heading Number		Rate of Tax		
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device :			
84.52.1	Calculating machines (including electronic desk calculators)	15%		
84.52.2	Accounting machines (including book-keeping machines)	15%		
84.52.3	Cash Registers	15%		
84.52.9	Other	15%		
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	15%		
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):			
84.54.1	Duplicating machines	15%		
84.54.9	Other	15%		
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:			
84.55.1	Of typewriters of heading No. 84.51	15%		
Ex.85.01	Electrical goods of the following description: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors;			
Ex.85.01.11	Motors and generators, direct current:			
	Motors	2%		
Ex.85.01.12	Other electric motors and generators, and generating sets:			
	Other electric motors	2%		
85.06	Electro-mechanical domestic appliances, with self-contained electric motor:			
85.06.1	Vacuum cleaners	35%		
85.06.2	Floor polishers	35%		

Tariff Heading Number	Description of Goods	Rate of Tax		
85.06.3	Vented hoods and room fans	35%		
85.06.4	Food grinders and mixers; fruit-juice extractors	35%		
85.06.5	Other appliances	35%		
85.06.6	Parts	35%		
Ex. 85.07	Shavers and hair clippers, with self-contained electric motor:			
85.07.2	Shavers	15%		
Ex. 85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:			
85.08.1	For road motor vehicles:			
85.08.11	Ignition coils	5%		
85.08.12	Starter motors	5%		
85.08.13	Sparking plugs	5%		
85.08.14	Generators	5%		
85.08.19	Other	5%		
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	10%		
Ex. 85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus:			
85.11.1	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment	5%		
Ex. 85.11.9	Others:			
85.11.91	Welding, brazing and soldering machines and apparatus	3%		
Ex. 85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:			
85.12.1	Instantaneous or storage water heaters and immersion heaters	25%		

Tariff Heading Number	Description of Goods	Rate of Tax		
85.12.2	Soil heating apparatus and space heating apparatus	25%		
85.12.5	Stoves, ranges, cookers, grates and plate warmers	35%		
85.12.6	Other electro-thermic domestic appliances	25%		
85.12.7	Heating resistors	25%		
85.12.8	Parts :			
85.12.81	Parts of domestic stoves	35%		
85.12.89	Other	25%		
Ex.85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:			
85.14.19	Other	15%		
85.14.29	Other	15%		
Ex.85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:			
Ex.85.15.2	Radio broadcast receivers including receivers incorporating sound recorders or reproducers (except for commercial use):			
85.15.21	Designed or adapted for fitting to motor vehicles	18%		
85.15.22	Designed or adapted for fitting to motor vehicles, incorporating sound recorders or reproducers	18%		
85.15.23	Portable	18%		
85.15.24	Portable, incorporating sound recorders or reproducers	18%		
85.15.25	Other radio broadcast receivers	18%		
85.15.26	Other radio broadcast receivers incorporating sound recorders or reproducers	45%		
85.15.91	Transmitters and transmitter-receivers	10%		
85.15.92	Radio telephonic or radiotelegraphic receivers	10%		
85.15.93	Television cameras	10%		
Ex.85.15.94	Radio navigational aid apparatus, radar apparatus and radio remote control apparatus: Radio apparatus for radar	10%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps:			
85.20.1	Filament lamps other than infra-red or ultra-violet lamps	5%		
85.20.2	Discharge lamps, other than ultra-violet lamps	5%		
Ex.85.20.3	Infra-red lamps, ultra-violet lamps (not for medical purposes); arc-lamps	5%		
Ex.87.01	Tractors (other than those falling within heading No. 87.07) whether or not fitted with power take-offs, winches or pulleys:			
Ex.87.01.9	Other:			
Ex.87.01.91	Track-laying, for use in industry	3%		
Ex.87.01.99	Other, for use in industry	3%		
Ex.87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):			
Ex.87.02.2	Public-service type passenger vehicles :			
87.02.21	Assembled, complete	10%		
87.02.3	Vans:			
87.02.31	Assembled, complete	10%		
87.02.32	Chassis fitted with engines and cabs	10%		
87.02.33	Unassembled	10%		
87.02.4	Lorries and trucks :			
87.02.41	Assembled, complete	10%		
87.02.42	Chassis fitted with engines and cabs	10%		
87.02.43	Unassembled	10%		
87.02.9	Other :			
87.02.91	Assembled, complete :			
87.02.911	With engine capacity of not less than 1800 cc	25%		
87.02.912	With engine capacity of less than 1800 cc	25%		
87.02.92	Chassis fitted with engines and cabs	15%		
Ex.87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:			

Tariff Heading Number	Description of Goods	Rate of Tax		
87.04.91	For public-service type passenger vehicles	10%		
87.04.92	For lorries, trucks and vans	15%		
87.04.99	Other	15%		
Ex.87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:			
87.05.1	For motor cars other than public-service type vehicles	25%		
87.05.9	Other	15%		
Ex.87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:			
87.06.91	For motor cars other than public-service type vehicles	25%		
87.06.99	Other	15%		
Ex.87.09	Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:			
87.09.1	With engines not exceeding 75 cc	25%		
87.09.2	With engines exceeding 75 cc	30%		
87.10	Cycles (including delivery tricycles), not motorised	7%		
Ex.87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:			
87.12.1	For articles falling within heading No. 87.09	30%		
87.12.2	For articles falling within heading No. 87.10	10%		
87.13	Baby carriages and parts thereof	10%		
Ex.87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:			
87.14.31	Hand-trucks, wheelbarrows and trolleys	3%		
Ex.87.14.4	Parts:			
87.14.41	For hand trucks, wheelbarrows and trolleys	3%		
Ex.89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:			
89.01.2	Ships for use exclusively in international trade:			
89.01.21	Tankers	15%		
89.01.22	Other vessels for the transport of goods, including vessels for the transport of both passengers and goods	15%		

Tariff Heading Number	Description of Goods	Rate of Tax		
89.01.23	Trawlers and other fishing vessel; factory ships and other ships, used in activities directly connected with fishing operations	15%		
89.01.29	Other	15%		
89.01.9	Other:			
89.01.91	Yachts and other vessels for pleasure or sports	15%		
89.01.92	Tankers	15%		
89.01.93	Other vessels for the transport of goods, including vessels for the transport of both passengers and goods	15%		
89.01.94	Trawlers and other fishing vessels; factory ships and other ships, used in activities directly connected with fishing operations	15%		
89.01.99	Other	15%		
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	15%		
Ex.90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material:			
90.01.1	Lenses, prisms, mirrors and other optical elements, for photographic or cinematographic apparatus including projectors	30%		
Ex.90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked:			
90.02.1	For photographic or cinematographic apparatus including projectors	30%		
90.02.99	Other	25%		
90.07	Photographic cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading No. 85.20:			
90.07.1	Photographic cameras	30%		
90.07.2	Photographic flashlight apparatus	30%		
90.07.3	Flashbulbs	5%		
90.07.4	Parts and accessories:			
90.07.41	Photographic camera parts	30%		
90.07.49	Other	30%		

Tariff Heading Number	Description of Goods	Rate of Tax		
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles :			
90.08.1	For film of less than 16 mm width, including cameras for double-8 mm film	30%		
90.08.2	For film of 16 mm width or greater	30%		
90.08.5	Parts and accessories	30%		
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic enlargers and reducers	30%		
Ex.90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors :			
90.10.91	Screens for projectors	30%		
90.10.99	Other	30%		
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders :			
90.14.1	For use in industry	5%		
90.14.9	Other	25%		
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights :			
90.15.1	For use in industry	5%		
90.15.9	Other	25%		
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors :			
90.16.1	Complete :			
90.16.11	For use in industry	5%		
90.16.19	Other	25%		

Tariff Heading Number	Description of Goods	Rate of Tax		
90.16.2	Parts and accessories: For use in industry Other	5% 25%		
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments			
90.23.1	For use in industry	5%		
90.23.9	Other	25%		
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14 :			
90.24.1	For use in industry	5%		
90.24.9	Other	25%		
Ex.90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes:			
90.25.9	Other :			
90.25.91	For use in industry	5%		
90.25.99	Other	25%		
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor:			
90.26.1	Electricity supply meters	20%		
90.26.9	Other	20%		
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (incl. 'ing magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:			
90.27.1	For use in industry	5%		
90.27.9	Other	25%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:			
90.28.921	For use in industry	5%		
90.28.929	Other	25%		
Ex.90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28 :			
90.29.21	For use in industry	5%		
90.29.29	Other	25%		
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches	15%		
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	15%		
91.04	Other clocks	10%		
91.07	Watch movements (including stop-watch movements), assembled	25%		
91.08	Clock movements, assembled	25%		
91.09	Watch cases and parts of watch cases :			
91.09.1	Watch cases, complete	25%		
91.09.2	Parts	25%		
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof :			
91.10.1	Cases, complete	25%		
91.10.2	Parts	25%		
91.11	Other clock and watch parts:			
91.11.1	Clock parts	25%		
91.11.2	Watch parts	25%		
92.01	Pianos (including automatic pianos, whether or not with key-boards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	15%		
92.02	Other string musical instruments	15%		
92.03	Pipe and reed organs, including harmoniums and the like	15%		
92.04	Accordions, concertinas and similar musical instruments; mouth organs	15%		

Tariff Heading Number	Description of Goods	Rate of Tax		
92.05	Other wind musical instruments	15%		
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	15%		
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	15%		
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatwain's pipes)	15%		
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:			
92.10.1	Musical instrument strings	15%		
92.10.9	Other	15%		
Ex.92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers:			
Ex.92.11.3	Other electric gramophones and record-players:			
	Electric gramophones	30%		
Ex.92.11.9	Other:			
92.11.91	Non-electric gramophones	25%		
92.11.92	Taps recorders and taps reproducers	15%		
Ex.92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:			
92.12.4	Gramophone records:			
92.12.41	33 1/3 r.p.m.	30%		
92.12.42	45 r.p.m.	30%		
92.12.49	Other	30%		
92.12.9	Other:			

Tariff Heading Number	Description of Goods	Rate of Tax		
92.12.91	Recorded tapes	15%		
92.12.99	Other	15%		
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:			
94.01.1	Chairs and other seats:			
94.01.11	Of metal	30%		
94.01.12	Of wood	30%		
94.01.19	Other	30%		
94.01.2	Parts	30%		
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	10%		
94.03	Other furniture and parts thereof:			
94.03.1	Furniture :			
94.03.11	Of metal	30%		
94.03.12	Of wood	30%		
94.03.19	Other	30%		
94.03.2	Parts	30%		
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):			
94.04.1	Mattresses	10%		
94.04.9	Other	10%		
Ex.95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials :			
95.05.1	Articles	25%		

Tariff Heading Number	Description of Goods	Rate of Tax		
Ex.95.08	Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included: worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:			
95.08.1	Articles	25%		
Ex.96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops:			
96.01.93	Toilet brushes including tooth brushes	10%		
96.01.94	Brooms, brushes and mops for household use	15%		
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs	10%		
97.02	Dolls	10%		
97.03	Other toys; working models of a kind used for recreational purposes	10%		
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin tables and table-tennis requisites)	10%		
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation Yule logs, Nativity scenes and figures therefor)	10%		
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):			
97.06.1	For cricket	8%		
97.06.2	For soccer	8%		
97.06.3	For tennis	8%		
97.06.4	For golf	8%		
97.06.5	For athletics	8%		
97.06.9	Other	8%		

Tariff Heading Number	Description of Goods	Rate of Tax		
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites :			
97.07.1	Fish-hooks and tackle	8%		
97.07.9	Other	8%		
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	8%		
Ex.98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles :			
98.01.9	Other :			
98.01.91	Cuff-links	25%		
98.01.99	Other	12%		
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04. or 98.05 :			
98.03.1	Ball point pens :			
98.03.11	Complete	15%		
98.03.12	Refills	15%		
98.03.13	Other parts	15%		
98.03.9	Other	15%		
98.04	Pen nibs and nib points	15%		
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks :			
	A. Wax crayons and school chalks	25%		
	B. Other	15%		
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	15%		
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	15%		

Tariff heading Number	Description of Goods	Rate of Tax		
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	15%		
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks	20%		
98.11	Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	20% "		

Made this 21st day of March, 1979.

F. E. Hope.
Minister of Finance.